

EXHIBIT "B"

EXHIBIT B

I. Itemization of Services Rendered by Arent Fox for the period April 28, 2009 through March 5, 2010:

A. The following summary of the hours spent for which Arent Fox seeks compensation, the hourly rate for each attorney and legal assistant who recorded time and the resulting fees are as follows:

Name of Professional Individual	Position, year assumed position, prior relevant experience, year of obtaining relevant license to practice	Hourly Billing Rate (including changes)	Total Billed Hours	Total Compensation
Mette H. Kurth	Joined the firm as a partner in 2008. Member of the CA bar since 1996.	\$610	61.0	\$37,210.00
		\$630	47.6	\$29,988.00
Schuyler Carroll	Joined firm as a partner in 2003. Member of NY bar since 1993.	\$630	2.0	\$1,260.00
		\$650	28.0	\$18,200.00
		\$670	15.6	\$10,452.00
		\$730	1.7	\$1,241.00
Carol Connor Cohen	Joined firm as a partner in 1995. Member of the OH bar since 1977 and the DC bar since 1981.	\$615	41.7	\$25,645.50
		\$630	2.3	\$1,449.00
Aram Ordubegian	Joined firm as a partner in 2009. Member of the CA bar since 1996.	\$525	8.8	\$4,620.00
		\$575	24.7	\$14,202.50
Andrew I. Silfen	Partner since 2003. Member of NJ bar since 1986. Member of NY bar since 1987	\$730	9.3	\$6,789.00
Sanford Hausner	Joined firm as a partner in 2008. Member of the NY bar since 1986. Member of NJ bar since 1986. Member of TX bar since 1986.	\$735	2.2	\$1,617.00
Michael S. Cryan	Joined firm as an associate in 2003; elevated to partner in 2005. Member of NY bar since 1996. Member of DC bar since 1996. Member of CA bar since 2007.	\$555	0.5	\$277.50

Jeffrey Rothleder	Joined firm as an associate in 2004. Member of DC bar since 2005. Member of MD bar since 2002.	\$445 \$465 \$485	118.4 128.0 38.9	\$52,688.00 \$59,520.00 \$18,866.50
Eric Baxter	Joined firm as an associate in 2002. Member of UT bar since 2001. Member of DC bar since 2002.	\$470	19.6	\$9,212.00
Andrew C. Udin	Joined firm as an associate in 2007. Member of NJ bar since 2002. Member of NY bar since 2003. Member of DC bar since 2004.	\$490	15.9	\$7,791.00
Joanna Giasafakis	Joined firm as an associate in 2004. Member of MD bar since 2004. Member of DC bar since 2005.	\$400 \$465	31.7 0.9	\$12,680.00 \$418.50
Valerie Webb	Joined firm as an associate in 2005. Member of MD bar since 2003. Member of DC bar since 2006.	\$420	20	\$8,400.00
Andy S. Kong	Joined firm as an associate in 2009. Member of CA bar since 2006.	\$415 \$395	0.2 5.6	\$83.00 \$2,212.00
Andrea Campbell	Joined firm as an associate in 2008. Member of FL bar since 2008. Member of DC and VA bars since 2009.	\$290 \$310 \$340	11.2 58.5 9.6	\$3,248.00 \$18,135.00 \$3,264.00
Aswathi Zachariah	Joined the firm as an associate in 2006. Member of MD bar since 2006 and DC bar since 2007.	\$355	1.4	\$497.00
Alex Smart	Former associate of firm. Member of CA bar since 2007.	\$290	2.1	\$609.00
Shiela Linn	Paralegal	\$250	1.7	\$425.00
Susan M. Gordon	Paralegal	\$265	0.9	\$238.50
Lisa Indelicato	Paralegal	\$265	22.9	\$6,068.50
Nova Constantino	Paralegal	\$265	2.1	\$556.50
TOTALS			735.0	\$357,864.00

The blended hourly rate for all services during the Statement Period is \$486.89 per hour.¹

B. Itemization of Services Rendered by Category.

The following itemization presents the services rendered by Arent Fox by Task Categories in which work was performed.

Task Category	Hours	Fees Earned
00001. Petition, Schedules, First Day Orders	4.5	\$2,459.00
00002. Case Management and Operating Reports	4.3	\$1,679.00
00004. Sales and Disposition of Assets	123.9	\$67,834.00
00005. Asset Analysis and Recovery	3.6	\$1,550.00
00006 Claims Administration and Objections	3.2	\$1,210.50
00007. Miscellaneous Motions and Objections	11.2	\$6,506.50
00008. Committee and Debtor Communications, Conference	20.6	10,504.00
00010. Professional Retention	43.1	\$17,498.50
00011. Plan and Disclosure Statement Matters and Solicitation	101.9	\$50,344.50
00012. Cash Collateral and DIP Financing	82.9	\$44,959.00
00013. Employee Benefits and Severance, Pensions, ERISA, Labor and Related Litigation	1.8	\$837.00
00014. Real Estate and Leasing/Executory Contracts	8.8	\$3,614.00
00015. Creditor Inquiries	1.3	\$598.50
00016. Automatic Stay and Section 362 and 363 Matters	1.0	\$445.00
00017. Investigation of Secured Creditor, Equipment Lessors and Lienholders	68.9	\$34,802.50
00019. Chapter 5 Litigation, Collection and Investigation	107.1	\$52,559.00
00022. Fee Applications	118.2	\$48,980.50
00024. Creditor Information Sharing and 1102 Services	18.4	\$6,104.50
00025. Confidentiality Agreement	5.8	\$3,375.50
00026. Committee Bylaws	1.4	\$623.00
00027. Investigation of Debtors' Assets	3.1	\$1,379.50
Total	735.0	\$357,864.00

¹ The blended hourly billing rate per hour is derived by dividing the total fees of \$357,864.00 by the total hours of 735.

EXHIBIT "C"

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DISBURSEMENTS SUMMARY	
Postage	\$76.02
Phone Charges	\$86.47
Duplicating	\$1,566.20
Database Search	\$60.21
Westlaw	\$463.28
Document Imaging	\$129.30
Printing/Binding	\$2.50
Messenger Service	\$162.91
Taxicabs	\$545.56
Court Costs	\$15.00
Filing Fees	\$420.00
Overnight Delivery	\$147.89
Out of Town Transportation	\$499.10
Out of Town Lodging	\$547.08
Transcripts	\$116.40
Reimbursement	(\$33.95)
Disbursements Total	\$4,803.97